ITA. No. 29 of 2005
Hon'ble M.M. Ghildiyal, J.
Hon'ble B.C. Kandpal, J.

The controversy raised in this appeal is squarely covered by a judgment rendered by a Division Bench of this Court in Income Tax Appeal No. 38 of 2005, Commissioner of Income Tax Vs. C.L. Kapoor, which was decided on 21.02.2006.

Hence, this appeal is also disposed of in the same terms.

(B.C.K., J.) **(M.M.G.,J.)**

26-04-2006
Rajeev Dang